

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

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**No. 213**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 07/2019- State Tax (Rate)**

**Date: 29<sup>th</sup> March, 2019**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (4) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby notifies that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both:-

**Table**

Sl. No.	Category of supply of goods and services (1)	Recipient of goods and services (3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)] which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017- Central Tax Rate, dated 28.06.2017, at items (i), (ia), (ib), (ic), (id), (ie) and (if) against serial No. (3), published in Gazette of India vide G.S.R. No. __, dated __	Promoter
(2)	Promoter	
2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975)which constitute the shortfall from the minimum value of goods or services or both	Promoter

	required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017-Central Tax Rate, dated 28.06.2017, at items (i), (ia), (ib), (ic), (id), (ie) and (if) against serial No. (3), published in Gazette of India vide G.S.R. No. __, dated ____.	
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed in notification No. 11/ 2017-Central Tax Rate, dated 28.06.2017, at items (i), (ia), (ib), (ic), (id), (ie) and (if) against serial No. (3), published in Gazette of India vide G.S.R. No. __, dated ____.	Promoter

*Explanation. - For the purpose of this notification, -*

- (i) "Promoter" shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016;
- (ii) "project" shall mean a real estate project (REP) or a residential real estate project
- (iii) "Real estate project" shall have the same meaning as assigned to it in the Real Estate (Regulation and Development) Act, 2016."
- (iv) "residential real estate project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP.

2. This notification shall come into force with effect from 1<sup>st</sup> of April, 2019.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.